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FINANCE DEPARTMENT

NOTIFICATION

The 24<sup>th</sup> June, 2005

**S.R.O. No. 280/2005**--The following draft of certain rules further to amend the Orissa Entry Tax Rules, 1999, which the State Government propose to make in exercise of the powers conferred by section 37 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), is hereby published as required by sub-section (1) of the said section for information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the State Government on or after the expiry of a period of fifteen days from the date of publication of this notification in the Orissa Gazette.

Any objection or suggestion which may be received from any person in respect of the said draft before the expiry of the period so specified will be considered by the State Government.

## DRAFT

1. (1) These rules may be called the Orissa Entry Tax (Amendment) Rules, 2005.

(2) They shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Entry Tax Rules, 1999(hereinafter referred to as the said rules), in rule 2,-

(a) in sub-rule (1) –

(i) in clause (c), for the words, figures and comma “Orissa Sales Tax Act, 1947”, the words, figures and comma “Orissa Value Added Tax Act, 2004” shall be substituted;

(ii) for clause (e), the following clause shall be substituted, namely:-

‘(e) the words “place of business” shall have the same meaning as assigned to it in the Orissa Value Added Tax Act, 2004;’;

(iii) in clause (f), the ‘Explanation’ thereto shall be omitted;

(iv) for clause (i), the following clauses shall be substituted, namely:-

‘(i) “VAT Rules” means the Orissa Value Added Tax Rules, 2005; and

‘(j) “VAT Act” means the Orissa Value Added Tax Act, 2004.’; and

(b) in sub-rule (2), for the words “ Sales Tax Rules”, the words “VAT Rules” shall be substituted.

3. In the said rules, in sub-rule (5) of rule 3, for the words “Statement under rule 10”, the words and bracket “return under sub-rule (1) of rule 10” shall be substituted.

4. In the said rules, for rule 4, the following rule shall be substituted, namely:-

“4. (1) (a) Every dealer in scheduled goods who is registered under VAT Act shall apply for registration under these rules to the registering authority of the circle or range, as the case may be, in Form E 2 within thirty days from the date of registration under VAT Act or within thirty days from the date of coming into force of the Orissa Entry Tax (Amendment) Rules, 2005, whichever is later.

(b) Every dealer in scheduled goods liable to be registered under VAT Act, but not registered under the said Act, shall apply for registration in Form E 17 to the registering authority of the circle

under whose jurisdiction his place of business or the principal place of business, as the case may be, is located, within thirty days from the date of his liability to be registered under VAT Act and the rules made thereunder.

(2) The application for registration under clause (b) of sub-rule (1) shall be accompanied with court fee stamps worth rupees one hundred and declarations in respect of –

(a) address of additional places of business, branch offices, warehouses or godowns situated inside the State of Orissa in Form E 17-A;

(b) personal details of the proprietor, each of the partners, directors, authorised officer or karta of the business in Form E 17-B, affixing thereto two sets of specimen signature and two copies of selfsigned passport size photographs of the proprietor (in case of proprietary concern) or, each of the partners individually (in case of partnership firm) or, the managing director, director or the officer duly authorised by the Board of Directors through a resolution ( in case of company incorporated under the Companies Act, 1956) or, the president, secretary or duly authorised officer ( in case of association of persons) or ,the karta ( in case of Hindu Undivided Family), and the said Form shall be duly filled in, signed individually by the aforesaid person (s), as applicable, and verified in the manner specified in the Form;

(c) bona fides of the applicant by two dealers registered under the Act;

(d) name and address alongwith the signature of the manager or employee of the business or any other person associated with the business in Form E 17-C, who have been authorised to receive notice, order or communication under the Act and these rules on behalf of the dealer and the service of such notice, order or communication on whom, shall be binding on the dealer:

Provided that any change in the information furnished in Form E 17-C shall be intimated to the registering authority within seven days from the date of occurrence of such change and the intimation shall be accompanied by a fresh declaration in Form E 17-C incorporating therein such changes.” .

**“Issue of  
certificate of  
registration.**

5. In the said rules, for rule 5 including its marginal heading, the following shall be substituted, namely:-

5. (1) Where the registering authority, after examination of the application in Form E 17 made under rule 4 and after conducting or causing to be conducted such enquiries as he deems necessary, is satisfied that the applicant—

- (i) is a bona fide dealer;
- (ii) has furnished correct and complete particulars, information, evidence and declarations as specified in sub-rule (2) of rule 4 or as may have been required;
- (iii) has duly complied with any directions given;
- (iv) has filled in the application for registration correctly and completely and has paid the prescribed fee;
- (v) has paid the dues payable by him in respect of any business under the provisions of the Act or the Orissa Sales Tax Act, 1947 or VAT Act or the Central Sales Tax Act, 1956; and
- (vi) has paid in full, the security, if any, demanded under the Act and these rules,

or any person associated with him was earlier granted a certificate of registration either under the Act or VAT Act, and the grounds for which such certificate was cancelled, no longer exists, he shall register the dealer and issue him a certificate of registration in Form E 18.

(2) The registering authority of the circle shall provide the dealer with a certificate of registration for the principal place of business and a copy of it for each of the additional place of business specified therein.

(3) The certificate of registration shall be kept and displayed at a conspicuous part in the place of business or principal place of business or additional place(s) of business, as the case may be, of the dealer.

(4) (a) Any dealer may, upon application, obtain from the registering authority, a duplicate copy of the certificate of registration issued in his favour which may have been lost, destroyed or mutilated and such application shall be accompanied by a court fee stamp worth rupees one hundred.

(b) Where a dealer makes an application for a duplicate copy of the certificate of registration under clause (a), he shall surrender along with the application the mutilated copy of such certificate of registration, if any or, file an affidavit swearing therein the circumstances under which

the certificate of registration was lost or destroyed and in case of loss, the steps taken to recover the same.

(c) The loss of any certificate of registration shall be reported to the registering authority soon after the loss comes to the knowledge of the dealer and the fact of loss shall be widely publicised in the local daily newspapers.”.

6. In the said rules, for rule 6 including its marginal heading, the following shall be substituted, namely:-

**“Assignment  
of  
Identification  
Number.**

6. (1) Every dealer, who has been issued with a certificate of registration under sub-rule (1) of rule 5, shall be assigned with an Identification Number and the said number shall be mentioned in the certificate of registration.

(2) The Identification Number shall be of a unique number comprising six numerals, the first two numerals representing the circle code and the balance four numerals representing the registration number of the dealer and the said Identification number shall be mentioned prominently on each invoice/ memo, documents/ declaration forms, relating to intra-State transactions, inter-State transaction or, exports and all correspondences made with the circle.

(3) No certificate of registration issued under sub-rule (1) and the Identification Number assigned shall be transferred.”.

7. In the said rule, for rule 7 including its marginal heading, the following shall be substituted, namely:-

**“Amendment of  
certificate of  
registration.**

7. (1) Where a registered dealer effects or comes to know of any change as specified in sub-section (6) of section 5, he shall, within fourteen days from the date of occurrence of such change or the change coming to his knowledge, intimate such change to the registering authority for amendment of the certificate of registration.

(2) Where there is reconstitution of the partnership, in case of a partnership firm, and as a result of such reconstitution, the business entity remains unchanged, the dealer shall furnish a copy of the deed of reconstitution of the partnership.

(3) Where there is reconstitution of the partnership, in case of a partnership firm, by admitting new partners, the amendment of the certificate of registration shall be subject to the provisions of clause (b) of sub-rule (2) of rule 4 and sub-rule (1) of rule 5.

(4) (a) Where a dealer intends to change principal place of business from the jurisdiction of one registering authority to the jurisdiction of another registering authority, he shall intimate the particulars of change in address and the reasons for such change, to the registering authority, under whose jurisdiction, he is registered.

(b) The registering authority as referred to in clause (a) shall, after conducting or causing to be conducted such enquiries as he deems necessary, and if he is satisfied that such change is bonafide, send the registration file of the dealer to his counterpart, to whose jurisdiction the principal place of business has been shifted or changed.

(c) The registering authority, on receipt of the registration file of a dealer as referred to in clause (b), shall, after conducting or causing to be conducted such enquiries as he may deem necessary, and if he is satisfied that such change is bona fide, issue a fresh registration certificate incorporating such amendment, but with the same Identification Number.”.

8. In the said rules, for rule 8, the following rule shall be substituted, namely:-

“8. (1) The certificate of registration shall be deemed to have been cancelled,-

(i) in case of clauses (i) and (ii) of sub-section (9) of section 5, with effect from the date of discontinuance or transfer of the business, as the case may be; or

(ii) in case of clauses (iii), (iv), (v) of sub-section (9) of section 5, with effect from the date on which the liability of the dealer to pay tax has ceased,

notwithstanding the fact that the certificate of registration is cancelled from a later date.

(2) The certificate of registration shall be cancelled, in case of clauses (vi) and (vii) of sub-section (9) of section 5, with effect from the date to be specified in the order of cancellation.

(3) If a registered dealer fails to make payment of security or additional security, as the case may be, in terms of the demand notice issued under sub-rule (1) or sub-rule (2) of rule 9, the registering authority, after giving the dealer a reasonable opportunity of being heard, may refuse grant of registration or, as the case may be, order cancellation of registration with effect from a date to be specified in that order.”.

9. In the said rules, after rule 8, the following rule shall be inserted, namely:-

“Use of  
way bills.

8A. Every dealer issued with a certificate of registration under sub-rule (1) of rule 5 of these rules may cause entry of scheduled goods into a local area on the strength of the way bill and other documents as specified under VAT rules for transport of such goods by registered dealers under VAT Act and the rules made thereunder and for the purposes of this rule, the provisions of VAT Act and the rules made thereunder shall, mutatis mutandis, apply.”.

10. In the said rules, for rule 9, the following rule shall be substituted, namely:-

“9.(1) The registering authority, for good and sufficient reasons to be recorded, may require a dealer in writing who has applied for registration under the Act to pay, within fourteen days from the date of receipt of the notice of demand, a reasonable security which, in his opinion, will be equivalent to tax estimated by him as being payable by the dealer for one year. The demand of security shall be made in Form E 19.

(2) The registering authority may, where there is reasonable apprehension or likelihood of evasion of tax, require a registered dealer to pay, within fourteen days from the date of receipt of notice of demand in Form E 19, a reasonable security or additional security, as the case may be, which, in his opinion, will be equivalent to tax estimated by him as being payable by the dealer for one year.

(3) The security referred to in sub-rules (1) and (2) shall be furnished by the dealer in any of the following manners:-

- (a) by depositing as security in the Government Treasury the amount fixed by the said authority; or
- (b) by depositing security amount in the Post Office Savings bank and pledging the Pass Book and depositing it with the said authority; or
- (c) by pledging and depositing with the authority, National Savings Certificate for the amount of security fixed; or
- (d) by mortgaging immovable property free from all encumbrances, in favour of such authority for the amount of security demanded.

(4) (a) If for any reason the security or part thereof, paid under sub-rule (1) or (2), is required to be refunded to the dealer, the said dealer shall make an application to the registering authority in Form E 20.

(b) The registering authority shall, on receipt of such application and after conducting or causing to be conducted such enquiries as he may deem necessary and after being satisfied that the dealer is not in default of any dues under the Act and the rules, release the security and return the document to the dealer on proper acknowledgement.

(c) Where the registering authority is satisfied, after conducting or causing to be conducted such enquiries as he may deem necessary, that the dealer is in default of any amount of tax, interest or penalty or any other amount under the Act and the rules, he may adjust the security paid for realisation of such outstanding arrear dues and release the balance, if any, to the dealer in the same manner as specified in clause (b).”.

11. In the said rules, for rule 10 including its marginal heading, the following shall be substituted, namely:-

**“Tax return  
and payment  
of tax.**

10. (1) (a) The return under sub-section (1) of section 7 of the Act shall be in Form E 3 and shall be submitted within twenty one days of the date of expiry of the month or quarter, as the case may be, to which the return relates. The return shall be submitted to the assessing authority of the circle or the range, as the case may be, to whom the return under VAT Act and the rules made thereunder are required to be submitted by the dealer:

Provided that where the dealer is not registered under VAT Act and the rules, such return shall be submitted to the assessing authority of the circle, under whose jurisdiction the principal place of business or place of business, as the case may be, of the dealer is situated.



(b) The revised return under sub-section (2) of section 7 of the Act shall be in Form E 3 and shall be submitted before the date on which the return for the succeeding tax period becomes due.

(c) Every dealer who claims to have made sales against Declarations in Form E 15 or E 16 or both shall, in respect of such claim, furnish the original Declaration Forms received by him from the purchasing dealer and a statement in Form E3A indicating particulars of sale of scheduled goods made against declaration in Forms E15 and E16 along with the return.

(2) (a) Subject to the provisions of clause (d) of this sub-rule, every registered dealer under the Act, who-

(i) has more than one place of business in the State;

(ii) has been issued with one certificate of registration under VAT Act and the rules made thereunder; and

(iii) files consolidated return under VAT Act and the rules made thereunder in respect of all places of business,

shall furnish consolidated return under the Act in respect of all the places of business to the assessing authority of the circle or range, as the case may be, to whom the consolidated return under VAT Act is furnished.

(b) Where every registered dealer who files consolidated return as referred to in clause (a) is directed to file separate returns under VAT Act and the rules made thereunder, he shall file separate returns under the Act in respect of each of his place of business so long as he is required to file separate returns under VAT Act.

(c) Subject to the provisions of clause (d) of this sub-rule, every registered dealer under the Act, who-

(i) has more than one place of business in the State; and

(ii) has been issued with one certificate of registration in respect of the principal place of business under the Act,

shall furnish consolidated return under the Act in respect of all the places of business to the assessing authority of the circle under whose jurisdiction his principal place of business is situated.

(d) If the Commissioner is satisfied that a registered dealer filing consolidated return under the Act has failed to maintain books of account in respect of any of his place(s) of business or the return furnished is found to be incorrect and incomplete or has violated any of the provisions of the Act or the rules, he may direct such dealer, by order, to furnish separate returns in respect of each of his place of business.

(3) (a) The return under sub-rule (1) or (2) shall be accompanied by a receipt from the Government Treasury or a crossed demand draft drawn on any scheduled bank or a banker's cheque issued by a scheduled bank in favour of the Assistant Commissioner of Sales Tax or the Sales Tax Officer of the range or circle, as the case may be, for the full amount of tax payable as per the return.

(b) Where a dealer furnishes a return under sub-rule (1) or (2), without proof of full payment of tax payable for the tax period, a notice in Form E 21 shall be served upon such dealer for payment of the tax due as per the return furnished and the dealer shall pay the amount of tax defaulted within the time specified in that notice.

(4) (a) Every dealer required to pay interest under sub-section (5) of section 7 of the Act in respect of any tax period, shall pay such interest at the time of making payment of tax payable in respect of such tax period, or the date of assessment, whichever is earlier.

(b) The dealer shall furnish a statement showing details of calculation of the amount of interest payable as referred to in clause (a) and furnish such statement along with receipt challan or crossed demand draft or banker's cheque evidencing payment of such interest.

(5) (a) Where a dealer fails to make payment of the tax due and interest thereon along with the return or revised return furnished for any tax period, a notice in Form E 22 requiring such dealer to show cause within fourteen days from the date of receipt of the notice, shall be served upon him.

(b) Where the dealer fails to respond to such notice or explain the default in payment of tax or interest or both to the satisfaction of the authority issuing the notice under clause (a), penalty shall be imposed under sub-section (6) of section 7 and the order shall be issued in Form E 23.

(c) Where a dealer fails to furnish the proof of payment as required under sub-section (1) of section 5 a notice in Form E 22 requiring such dealer to show cause within fourteen days from the date of receipt of the notice, shall be served on such dealer and if the dealer either fails to respond to such notice or fails to explain to the authority issuing such notice sufficient cause for not furnishing the proof of payment as aforesaid, the penalty shall be imposed under sub-section (7) of section 7 and the order shall be issued in Form E 23.

(d) The mode of payment of penalty shall be the same as specified in sub-rule (3).

(6) (a) Each and every return in relation to any tax period furnished by a dealer shall be subject to manual or system -based scrutiny.

(b) If, as a result of such scrutiny, the dealer is found to have made payment of tax less than what is payable by him for the tax period, as per the return furnished, the assessing authority shall serve a notice in Form E 24 upon the dealer directing him to pay the balance tax and interest thereon by such date as may be specified in that notice.

(7) Where,-

- (i) a person or organisation, who is not a dealer under the Act; or
- (ii) a dealer, who is not liable to be registered under the Act,

brings or causes to be brought into a local area, any scheduled goods in such manner that he becomes liable to pay tax under sub-section (2) of section 3 of the Act, such person, organisation or dealer, as the case may be, shall pay the tax due under the Act at the check-post or barrier, while causing entry of such goods, to the officer-in-charge of the check-post or barrier, or any other officer authorised by the Commissioner in this behalf:

Provided that where such tax has not been collected at the check-post or barrier under section 23 of the Act, such person, organisation or dealer, as the case may be, shall pay such tax within fifteen days from the date of entry of scheduled goods into the local area and furnish a statement in Form E5 along with the proof of payment as specified in clause (a) of sub-rule (3) to the assessing authority having jurisdiction over the place where such person, organisation or dealer causing entry of the scheduled goods is located or is a resident and on his failure to pay the tax, he may be prosecuted under section 29 of the Act.”.

12. In the said rules, for rule 11 including its marginal heading, the following rule shall be substituted, namely:-

“Audit.

11. (1) (a) The Commissioner shall, under the provision of section 9B, select by the 31<sup>st</sup> January or by any date before the close of every year, not less than twenty per cent of registered dealers for compulsory audit during the following year, by random selection with or without the use of computers.

(b) The Commissioner may, where he considers it necessary to safeguard the interest of revenue or where any enquiry is required to be conducted on any specific issue or issues relating to any dealer, or class or classes of dealers, on being referred by any officer as referred to in sub-section (1) of section 15, direct for specific audit.

(c) The Commissioner may, on the basis of apparent revenue risk of the individual dealers, make selection of dealers for special or investigation audit and the revenue risk shall be determined on objective analysis of the risk parameters or on receipt of intelligence or information regarding evasion of tax.

(d) For the control of large taxpayers, the Commissioner may plan audit checks across the totality of the business of such dealers within an audit cycle of two years.

(2) All audits except those provided under clause (c) of sub-rule (1) shall be with prior notice to the dealer:

Provided that the Commissioner, for good and sufficient reasons, may dispense with prior notice for tax audit under sub-rule (1) in respect of any specific dealer or class or classes of dealers.

(3) The tax audit under sub-rule (1) shall be undertaken by a team constituted for the purpose by the Commissioner, as he may deem fit and such audit team may consist of one or more authorities appointed under any prescribed designation under VAT Act.

(4) (a) The audit shall ordinarily be taken up in the place of business of the dealer and the dealer shall render all necessary assistance, produce all accounts, documents, records and also allow access to the accounts, if

any, maintained electronically, as may be required by the officers conducting audit.

(b) Subject to the provisions of sub-rule (2), where tax audit is conducted under clauses (a),(b) and (d) of sub-rule (1), the dealer shall be given prior notice in Form E 25, intimating the date and time, when the audit is proposed to be conducted, and the dealer shall be required to produce all accounts and records, as may be required, and extend all cooperation to the audit team for smooth conduct of audit.

(c) Where audit of a dealer is proposed to be taken up under clause (c) of sub-rule (1), prior approval of the next higher authority shall be taken:

Provided that when the audit visit is required to be made in course of an investigation or where there is reasonable apprehension that delay may lead to the disposal of the stock-in-trade or removal or destruction of books of account, records and documents, the approval of next higher authority shall be taken post facto, within twenty-four hours of the completion of such visit or return to headquarters, after completion of the audit, whichever is later.

(5)(a) Tax audit shall comprise of verification of all records, documents, books of account including electronic record, relating or incidental to the business of the dealer, physical verification of stock-in-trade, collection of sample of goods and examination of such other records and documents, as may be required to determine the actual tax liability of the dealer.

(b) A dealer, who fails to produce any accounts, record or document, in course of the audit, shall if the officer-in-charge of the audit team so requires by notice in Form E 26 produce such accounts, records and documents in the office on the date and time specified in that notice.

(c) Audit visit report in Form E 27 shall be submitted by the officer-in-charge of the audit team conducting audit to the Commissioner within seven days of the completion of the audit.

(6) The audit team, during any audit visit, shall explain the provisions of the Act and the rules so that the dealer does not face any difficulty in maintenance of books of account and due discharge of tax liability.”.

13. In the said rules, rules 12, 13 and 14 shall respectively be omitted.

14. In the said rules, for rule 15 including its the marginal heading, the following shall be substituted, namely:-

**“Self  
assessment.**

15. (1) Where a dealer files return for a tax period within the period specified in sub-rule (1) of rule 10 and the return is found to be correctly and completely filled in, and there is no arithmetical mistake apparent on the face of such return, the said return shall be accepted as self-assessed.

(2) Where there is any arithmetical mistake apparent on the face of such return, and such mistake can be reconciled without any reference to the dealer to whom the return relates and such return may accordingly be rectified and the rectification so made may be intimated to the dealer in Form E 28 for information.

(3) If the rectification as intimated to the dealer under sub- rule (2) is not accepted by the dealer, he may, within seven days from the date of receipt of such intimation, file an application stating therein the correct position along with reasons for occurrence of such mistake to the assessing authority, and if such authority is satisfied, the return referred to in sub-rule (2) shall be accepted as self-assessed.

(4) Where the arithmetical mistake apparent on the face of the return furnished for a tax period remains un-reconciled, such mistake shall be intimated to the dealer to whom the return relates in Form E 28 for necessary rectifications within fourteen days from the date of receipt of the intimation and if the assessing authority of the circle or range, as the case may be, is satisfied that the mistake is bona fide and not deliberate, such authority shall accept the return as self-assessed.

(5) Where the dealer fails to rectify the mistake as intimated under sub-rule (4) within the time specified therein or the mistakes are found to be deliberate with an intention to evade tax or an attempt to evade tax, the return, wherein the mistakes are found, shall be referred to audit under section 9B of the Act.

15. In the said rules, after rule 15, the following rules shall be inserted, namely:-

**“Provisional  
assessment.**

15 A.(1) Where a dealer fails to file return or files return not accompanied by proof of payment of full amount of tax for any tax period

within such period as specified in sub-rule (1) of rule 10, the assessing authority may assess the dealer provisionally under section 9A.

(2) Where a provisional assessment under sub-rule (1) is made, the assessing authority shall serve upon the dealer a notice in Form E 29 showing the amount of tax assessed, interest levied and penalty imposed, which such dealer shall be required to pay within thirty days from the date of receipt of the notice and produce evidence thereof within seven days from the date of payment.

**Audit  
assessment.**

15 B. (1) If the tax audit conducted under section 9B of the Act results in findings, which the assessing authority considers to be affecting the tax liability of a dealer for a tax period or tax periods, such authority shall serve a notice in Form E 30 along with a copy of the Audit Visit Report, upon such dealer, directing him to appear in person or through his authorised representative on such date, time and place, as specified in the said notice for compliance of the requirements of sub-rules (2) and (3).

(2) The assessing authority may, in the notice referred to in sub-rule (1), require the dealer-

(i) to produce the books of account maintained under the provisions of the Act and the rules;

(ii) to furnish records and documents required to be maintained under the Act and the rules claiming deductions or concessions, as may be applicable;

(iii) to furnish any other information relating to assessment of tax, levy of interest, imposition of penalty; and

(iv) to explain the books of account, other accounts, records, documents or information referred to in sub-clauses (i), (ii) and (iii),

on the date and at the time specified in the notice.

(3) In addition to the accounts and documents referred to in sub-rule (2), a dealer if so desires, may produce such other evidence and documents in support of his claim preferred in his returns, or rebut the charges made in the Audit Visit Report, or any objection which he wishes to raise.

(4) The assessing authority, while hearing the dealer on the date specified in the notice referred to in sub-rule (1) or on any date to which the hearing is adjourned for making an assessment of tax payable by him, shall –

- (a) examine the accounts, documents, records or any other evidence furnished under sub-rule(2);
- (b) call for such information or evidence from the dealer or any person as deemed necessary;
- (c) consider the objection, if any, preferred by such dealer and examine the evidence in support thereof; and
- (d) make such enquiry, as deemed necessary, for the purpose of such assessment:

Provided that not more than three adjournments shall be granted to a dealer for hearing his case.

(5) The assessing authority shall, after hearing the dealer in the manner specified in sub-rules (2), (3) and (4), assess the tax due from that dealer accordingly, in respect of a tax period or tax periods, for which the assessment proceeding has been initiated, and impose penalty under sub-section(5) of section 9 C of the Act.

(6) In the event of default by a dealer to comply with the requirement of the notice referred to in sub-rule (1), the assessing authority may make to the best of judgment, an exparte assessment of the tax payable by such dealer in respect of such tax period or tax periods and pass an order of assessment, in writing, recording the reasons therein and shall impose penalty under sub-section (5) of section 9 C.

**Assessment of dealers on failure to get registered.**

15 C. (1) Where a dealer liable to get himself registered under the Act fails to get himself registered, the assessing authority shall serve a notice in Form E 31 upon such dealer directing him to appear in person or through his authorised representative on such date, time and place, as may be specified in that notice, and to produce or make available, the books of account, evidence, documents, as may be required for assessment of such dealer under section 9 D of the Act.

(2) The assessing authority shall, after hearing the dealer, examine such books of account, evidence and records produced or made available and cause such enquiry as he deems necessary and pass order in writing, recording the reasons therein shall, –



(i) determine the date from which the dealer is liable to be registered under the Act;

(ii) assess to the best of judgment, the tax payable by the dealer in respect of the tax period or tax periods or part thereof, as the case may be, from the date of commencement of his liability to get registered under the Act; and

(iii) impose penalty under section 9D of the Act.

(3) In the event of default by a dealer to comply with the requirements of the notice referred to in sub-rule (1), the assessing authority may make to the best of judgment, an exparte assessment of the tax payable and penalty thereon by such dealer in respect of such tax period or tax periods or part thereof, as the case may be, and pass an order of assessment in writing, recording the reasons therein.

**Reassessment.**

15 D. (1) The notice required under sub-section (1) of section 10 shall be in Form E 32 and the assessing authority shall fix a date to be specified in that notice for production of such accounts and documents as he may require and for considering any objection which the dealer may prefer.

(2) In the event of default by a dealer to comply with the requirements of the notice referred to in sub-rule (1), the assessing authority may make to the best of judgment, an exparte assessment of the tax payable by such dealer in respect of such tax period or periods and pass an order of assessment in writing after recording the reasons therein.”.

16. In the said rules, for rule 16 including its marginal heading, the following shall be substituted, namely:-

**“Order of  
assessment  
and notice of  
demand.**

16. The order of assessment under rules 15-A, 15-B, 15-C and 15-D shall be in Form E 7 and the notice of demand shall be in Form E8”.

17. In the said rules, in rule 19,-

(i) for sub-rule(1), the following shall be substituted, namely:-

“ (1) Every manufacturer of scheduled goods who is registered under VAT Act shall, in respect of the finished products which are scheduled goods and are sold by it to a dealer or person, as the case may be, either directly or through

an intermediary, collect tax payable under section 3 of the Act from the buying dealer or person, as the case may be”;

(ii) in sub-rules (2) and (3), after the words “buying dealer”, the words and commas “or person, as the case may be” shall be inserted; and

(iii) for sub-rule (4), the following shall be substituted, namely:-

“(4) The buying dealer shall furnish a detail list of sale invoice so issued as evidence of payment of entry tax along with the return under sub-rule (1) of rule 10, for the tax period to which such transactions relate.”.

18. In the said rules, in rule 22, for the words “Sales Tax Act”, the words “VAT Act” shall be substituted.

19. In the said rules, for rule 23 including its marginal heading, the following shall be substituted, namely:-

**“Appeal.**

23. (1) The dealer or person aggrieved by an order passed under the provisions of the Act and intending to prefer appeal under section 16 of the Act shall present a memorandum of appeal against such order in Form E 33 and it shall be signed by the dealer or person or, as the case may be, their agent, verified in the manner specified in that Form and may be submitted in person at the office of the appellate authority or sent by registered post.

(2) If the memorandum of appeal is not in the prescribed Form or if all the requirements of the Form are not fully complied with, the appellate authority may, after giving the appellant such opportunity as it may think necessary to rectify the defects, reject the appeal summarily.

(3) If the appeal is not summarily rejected, the appellate authority shall fix a date and place of hearing of the appeal and may, from time to time, adjourn the hearing:

Provided that not more than three adjournments shall be granted to a party for hearing of the appeal.

(4) The appellate authority may, before disposing of any appeal, make such further enquiry as it thinks fit or cause further enquiry to be made by the Assistant Sales Tax Officer or the Sales Tax Officer or the Assistant Commissioner of Sales Tax, as the case may be.

(5) Except for the procedure expressly provided in this rule in respect of appeal under section 16 of the Act, the provisions under VAT Act and the rules made thereunder for appeal shall, mutatis mutandis, apply.”.

20. In the said rules, after rule 23, the following rules including their marginal headings shall respectively be inserted, namely:-

**“Appeal to the  
Tribunal.**

23-A. (1) A memorandum of appeal against an appellate order made under sub-section (7) of section 16 shall be in Form E 34 and it shall be verified in the manner specified therein.

(2) The memorandum of appeal shall be filed in duplicate and shall be accompanied by the original or an authenticated copy of the order appealed against and two copies of the order of the appellate authority.

(3) With regard to the procedure for presentation, registration, admission and hearing of appeal and filing of memorandum of cross objections and other procedures not specified under this rule but required for carrying out the purposes of section 17 of the Act, the provision under VAT Act and the rules made thereunder shall, mutatis mutandis, apply.

**Revision by  
Commissioner.**

23-B. (1) The application to the Commissioner for revision of an order under sub-section (3) of section 18 shall be filed within thirty days from the date of receipt of such order:

Provided that the Commissioner may admit an application for revision received after the period specified above, if he is satisfied that the appellant had reasonable cause for not filing the application in time.

(2) The provisions relating to the procedure in respect of revision under VAT Act and the rules made thereunder shall, mutatis mutandis apply to revision under the Act.”.

21. In the said rules, for rule 24 including its marginal heading, the following shall be substituted, namely:-

**“Revision by  
High Court.**

24. (1) Every revision petition under sub-section (2) of section 19 to the High Court shall be in Form E 10 and the petition shall be accompanied by the original order or a certified copy of the order of the Tribunal against which the petition for revision is filed, the copy of the assessment order, the order of the first appellate authority against which the second appeal was filed and an affidavit and verified in the manner specified in such form.

(2) The petition shall also be accompanied by a fee of rupees one hundred in case of revision petition filed by a dealer.”.

22. In the said rules, in rule 26, for the words “Sales Tax Act and Sales Tax Rules”, the words “VAT Act and the rules made there under” shall be substituted.

23. In the said rules, for rule 29 including its marginal heading, the following shall be substituted, namely:-

**“Delegation of  
Commissioner’s  
powers and  
functions.**

29.(1) The Commissioner shall not delegate to any officer appointed under any prescribed designation under VAT Act to assist him, the powers under sections 30 and 31 of the Act.

(2) The Commissioner shall not delegate to any officer appointed under any prescribed designation under VAT Act to assist him, the powers under sub-section(1) of section 18, without prior approval of the Government.”.

24. In the said rules, for rule 30, the following shall be substituted, namely:-

“30. (1) (a) No application is required for sanction of refund arising out of any order of appeal, revision or rectification under the Act and such refund shall be allowed within sixty days of the date of receipt of such order by the assessing authority.

(b) Refund sanctioned under clause (a) shall be paid either through refund adjustment voucher in Form E 35 or through refund payment voucher in Form E 36 or both.

(2) Refund arising out of return furnished for any tax period subject to exceptions specified under sub-rule (3) shall be carried forwarded for adjustment of tax due and payable in subsequent tax period or periods, until the expiry of a period of twenty - four months, from the end of the year to which that tax period relates.

(3) (a) Where any dealer claims refund in return furnished for a tax period on account of sales in course of export out of the territory of the India or on account of deductions or exemptions provided under the Act and the rules, he shall make an application in Form E 37 to the assessing authority of the circle or range, as the case may be, within thirty days from the date of furnishing such return:

Provided that an application for refund made after thirty days may be admitted, if the assessing authority is satisfied that the dealer has sufficient cause for not making the application within the said period.

(b) Where the refund is claimed on account of sale in the course of export out of the territory of India, the application shall be accompanied by the evidences including the purchase order placed by the foreign buyer with the date, the agreement with the foreign buyer, bill of lading, letter of credit, evidence of payment made by the foreign buyer and / or such other evidences as may be required to establish the claim of refund and where the refund is claimed on account of deductions or exemptions as provided under the Act and the rules, the application shall be accompanied by such evidences as may be required to establish the claim of refund.

(c) The assessing authority, on receipt of the application for refund along with the documents referred to in clause (b), shall refer the case for tax audit to determine the admissibility, or otherwise, of the claim of refund.

(d) If the application for refund as referred to in clause (b) is correct and complete and if after completion of the tax audit, the claim of refund is found to be correct and supported by required evidences, the assessing authority concerned, after receipt of report of such findings, shall sanction the refund claimed.

(e) Where the tax audit results in assessment, the claim of refund shall be subject to the result of such assessment :

Provided that in calculating the period of ninety days, the period taken for completion of assessment consequent upon tax audit, shall be excluded.”.

25. In the said rules, for rule 31, the following shall be substituted, namely:-

“31. Subject to the provisions of the Act and the rules the fees specified and the procedure with regard to payment of fees provided under VAT Act and the rules made thereunder shall mutatis mutandis apply under these rules.”.

26. In the said rules, for rule 32, the following shall be substituted, namely:-

“32. (1) Any notice which is issued under the provisions of the Act or the rules may be served on a dealer or person by any of the following modes, namely :—

(a) by giving or tendering it directly or by a messenger including a courier to such dealer or his manager or

agent, or the tax practitioner representing the dealer in the proceeding to which the order or notice relates; or

(b) by giving or tendering it to some adult member of his family, if such dealer or manager or agent is not present at his place of residence or business ; or

(c ) by sending it to him by registered post:

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any of the above mentioned modes and the dealer is avoiding its service or that for any other reason, the notice can not be served upon him by any of the above mentioned modes, the said authority may, after recording the reasons for so doing, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office or also upon some conspicuous part of the last notified place of his business, and a notice so served shall be deemed to have been duly served.

(2) When a notice, summon or order, as the case may be is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.”.

27. In the said rules, rule 33 including its marginal heading shall be omitted.

28. In the said rules, in rule 34, for the words “Sales Tax Act and Sales Tax Rules”, the words “VAT Act and the rules made thereunder” shall be substituted.

29. In the said rules, for Form E2, the following Form shall be substituted, namely:-

**“FORM E 2**

[See rule 4 (1)(a)]

**Application for the grant of a registration certificate under the Orissa Entry Tax Act, 1999**

To

The Registering Authority

.....  
.....

I .....son of Shri .....carrying on business whose particulars are given below, hereby apply for registration under Rule 4 of the Orissa Entry Tax Rules, 1999.

1. Name and full postal address of the applicant (if there is a trade name, the trade name shall also be given).
2. Status of the person signing this application.
3. The details of registration certificates issued under the Orissa Value Added Tax Act, 2004
4. Name of Scheduled goods dealt in
5. Date of commencement of business of the scheduled goods as in (4) above.

Date : \_\_\_\_\_ Name, address and signature of the person signing  
 \_\_\_\_\_  
 With status and relationship to the dealer  
 \_\_\_\_\_  
 (here state whether proprietor, manager, director, partners etc)

(For official use by the Registering Authority)

1. Date of receipt of application
2. TIN/SRIN
3. Date of issue of registration certificate
4. Any other order by the registering authority

Signature of the assessing authority  
 \_\_\_\_\_  
 With seal & date

### **ACKNOWLEDGEMENT**

Received an application in Form E2 from.....dealer for  
 registration under section 5 (2) (a) of the Orissa Entry Tax Act, 1999 on  
 .....

Receiving Officer

30. In the said rules, for Form E 3, the following Form shall be substituted, namely :-

**“FORM E 3  
RETURN**

[See sub-rule (1) and (2) of rule 10]

**PART- A**

01. TIN/SRIN/Identification No.	<div style="border: 1px solid black; height: 20px;"></div>
02. Period covered by the return	
Date    Month    Year	Date    Month    Year
FROM <div style="display: inline-block; border: 1px solid black; width: 100px; height: 20px;"></div>	TO <div style="display: inline-block; border: 1px solid black; width: 100px; height: 20px;"></div>
03. Name and style of the business/Dealer	<div style="border: 1px solid black; height: 30px;"></div>
04. Address	<div style="border: 1px solid black; height: 30px;"></div>
PIN <div style="display: inline-block; border: 1px solid black; width: 100px; height: 20px;"></div>	FAX <div style="display: inline-block; border: 1px solid black; width: 100px; height: 20px;"></div>
Phone No. <div style="display: inline-block; border: 1px solid black; width: 100px; height: 20px;"></div>	E-mail <div style="display: inline-block; border: 1px solid black; width: 150px; height: 20px;"></div>

**PART -B**

05. Total value of goods purchased/received	<div style="border: 1px solid black; padding: 2px;">Rs.</div>
06. Value of scheduled goods purchased/received within the local area	<div style="border: 1px solid black; padding: 2px;">Rs.</div>
07. Value of scheduled goods brought into the local area	<div style="border: 1px solid black; padding: 2px;">Rs.</div>
08. Value of scheduled goods brought into the local area in respect of which entry tax has been levied at earlier stage ( <i>Details to be furnished in Form E I</i> )	<div style="border: 1px solid black; padding: 2px;">Rs.</div>
09. Value of scheduled goods brought into the local area but sent as such outside Orissa otherwise than by way of sale	<div style="border: 1px solid black; padding: 2px;">Rs.</div>



10. Purchase value of scheduled goods brought by a manufacturer for use of the same as raw materials purchased against declaration in Form E-16 where finished products made out of such raw materials are to be exported out of the territory of India. Rs.

11. Total of Col. 08, 09 & 10. Rs.

12. Balance purchase value of goods (SL No. 07-11) on which ET is payable. Rs.

13. Break up of purchase value (Col-12) on which E.T. is payable.(to be filled up by dealer other than manufacturer)

(1)	(2)	(3)	(4)
	Name of goods	Value	Amount of E.T.
Part I scheduled goods subject to concessional rate of tax @ 0.5% for which declaration in Form E 15 is furnished.			
Part II scheduled goods subject to concessional rate of tax @ 1% for which declaration in Form E 15 is furnished.			
Part I scheduled goods subject to tax @ 1%.			
Part II scheduled goods subject to tax @ 2%.			
	Total		

14. Details of purchase value of raw materials on which E.T. is payable.(to be filled up by manufacturer)

(1)	(2)	(3)	(4)
	Name of goods	Value	Amount of E.T.
Part I scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 0.5%.			
Part II scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 1%.			
	Total		

*(attach additional sheets, if required)*

15. Details of purchase value of scheduled goods other than raw materials on which Entry Tax is payable.(to be filled up by manufacturer)

(1)		(2)	(3)	(4)
		Name of goods	Value	Amount of E.T.
Part I scheduled goods subject to tax @1%.	Packing materials			
	Consumables			
	Capital goods			
	Others please specify			
Part II scheduled goods subject to tax @2%.	Packing materials			
	Consumables			
	Capital goods			
	Others please specify			
		Total		

16. Total ET [Total of Col. 13(4)+14(4)+15(4)] payable on purchase

Rs.

### **PART – C**

*(to be filled in addition to Part B if the dealer is a manufacturer of scheduled goods)*

17. Total sale value of finished products which are scheduled goods.

Rs.

18. Sale value of finished products which are scheduled goods sold within the same local area.

Rs.

19. Sale value of finished products which are scheduled goods sold in course of interstate trade and commerce

Rs.

20. Sale value of finished products which are scheduled goods sold in course of export out of the territory of India.

Rs.

21. Sale value of finished products which are scheduled goods sent outside Orissa otherwise than by way of sale.

Rs.

22. Sale value of finished products which are scheduled goods sold against declaration in Form E 16

Rs.

23. Total of Col.18,19, 20,21 & 22 Rs.

24. Balance sale value of goods (Col No. 17-23) on which E.T. is payable. Rs.

25. Break up of sale value (Col.24) on which E.T. is payable by a manufacturer

SL No.	Description of goods	Sale value of goods	Rate of tax	Amount of tax.
(a)	(b)	(c)	(d)	(e)
1.				
2.				
3.				

**(Note: In case of sales made against E-15 & E-16 Declarations, details to be given in Form E 3A and original declaration forms to be furnished )**

*(attach additional sheets, if required)*

26. Amount of Entry Tax [total of column 25(e)] payable Rs.

27. Amount of set off if any, claimed on raw materials [Total of col. 14 (4)] Rs.

28. Tax payable after set off (Col. 26-Col. 27) Rs.

#### **PART - D**

29. Total amount of Entry tax payable on purchases and on sales after set off (Col.16+Col. 28) Rs.

30. Total amount of Entry Tax paid Rs.

31. Refundable amount, if any. Rs.

32. Details of Tax deposited

Sl No	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / other mode of payment, if any( <i>proof of payment to be attached</i> )	Treasury Challan No. / D.D / Banker's Cheque				For official use only	
		Type of Instrument	No.	Date	Amount	P.C.R. No.	Date
	Excess paid, if any						
	Total						

**DECLARATION**

I ..... do solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and that it relates to the period from .....to.....

Date:

Place:

Signature

Name of the Signatory

Proprietor/ Partner/Manager/Director

**FOR OFFICIAL USE ONLY**

Period covered under the return

Date of receipt of the return

Amount of Tax paid

Mode of payment

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature with designation  
of the receiving officer.

Seal".

31. In the said rules, after Form E 3, the following Form shall be added, namely :-

**“FORM E 3A**  
[see rule 10 (1) (c)]  
**Particulars of sale of scheduled goods made against declaration in Form E 15**  
**or E 16 or both**

<b>SL No.</b>	<b>Invoice No. &amp; Date</b>	<b>Name &amp; Address of the purchasing dealer</b>	<b>TIN/ SRIN/ Identification No.</b>	<b>Description of scheduled goods</b>	<b>Value of goods</b>	<b>Number of Forms E 15 received.</b>

<b>SL No.</b>	<b>Invoice No. &amp; Date</b>	<b>Name &amp; Address of the purchasing dealer</b>	<b>TIN/ SRIN/ Identification No.</b>	<b>Description of scheduled goods</b>	<b>Value of goods</b>	<b>Number of Forms E 16 received.</b>

*(attach original declaration in Form E 15/E 16/ both along with the statement E 3A)”.*

32. In the said rules, Form E 4 shall be omitted.

33. In the said rules, in Form E 5, for the brackets, words and figures “[See Rule 10(3)]” appearing below the heading “Form E 5”, the brackets, words and figures “[See sub-rule (7) of rule 10]” shall be substituted

34. In the said rules, Form E 6 shall be omitted.

35. In the said rules, for Form E 7, the following Form shall be substituted, namely:-

**“FORM E 7**  
**ASSESSMENT ORDER UNDER ORISSA ENTRY TAX ACT, 1999**  
[See rule 16]

01. Office address:

<p>-----</p> <p>-----</p> <p>-----</p>	Date	Month	Year
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

02.

Yes

No

03. Whether the dealer is unregistered



*(Please put '√' mark whichever is applicable)*

04. Name & Address of the Dealer

05. Period (s) covered under this order.

	Date	Month	Year		Date	Month	Year
FROM	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>	TO	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>

06. Assessment under section 9A/ 9C/ 9D/ 10 of the Orissa Entry Tax Act, 1999.  
*(Strike out whichever is not applicable)*

07. Tax Declared/ Refund claimed.

Rs.	<input style="width: 100%;" type="text"/>
-----	-------------------------------------------

08. Tax paid.

Rs.	<input style="width: 100%;" type="text"/>
-----	-------------------------------------------

09. Tax / Refund found to be due

Rs.	<input style="width: 100%;" type="text"/>
-----	-------------------------------------------

10. Tax over declared/under declared (due to the dealer)  
(due to the State)

*(Strike out whichever is not applicable)*

11. Interest levied u/s

Rs.	<input style="width: 100%;" type="text"/>
-----	-------------------------------------------

12. Penalty imposed u/s

Rs.	<input style="width: 100%;" type="text"/>
-----	-------------------------------------------

13. Total amount of interest & penalty due to be paid

Rs.	<input style="width: 100%;" type="text"/>
-----	-------------------------------------------

14. Total amount of tax, interest & penalty due to be paid

Rs.	<input style="width: 100%;" type="text"/>
-----	-------------------------------------------

## ORDER

SIGNATURE

Office seal

Place \_\_\_\_\_

Date \_\_\_\_\_

ASSISTANT COMMISSIONER OF SALES TAX /  
SALES TAX OFFICER,  
----- CIRCLE,  
----- RANGE.  
----- LTU.

36. In the said rules, in Form E 8,-

(i) for the words “Registration Number” appearing below the entry “Address \_\_\_\_\_”, the letters, oblique marks and words “TIN/SRIN/Identification No.” shall be substituted ;

(ii) for the words and comma “the schedule to the Orissa Sales Tax Act, 1947” appearing in the second paragraph, the words and comma “the schedule E to the Orissa Value Added Tax Act, 2004” shall be substituted; and

(iii) for the last entry “Signature of the Assessing Authority and Date with Seal” appearing at the end, the following shall be substituted, namely:-

Signature

“Office Seal

Place \_\_\_\_\_

Date \_\_\_\_\_

Assistant Commissioner of Sales Tax /  
Sales Tax Officer  
----- Circle  
----- Range  
----- LTU”.

37. In the said rules, in Form E 9,-

(i) for the words “tax or penalty” appearing in the second paragraph, the words and comma “tax, interest or penalty” shall be substituted ;

(ii) for the words and commas “tax or penalty, or both” appearing in the last paragraph, the words and comma “tax, interest or penalty or all” shall be substituted ; and

(iii) for the last entry appearing below the third paragraph, the following shall be substituted, namely:-

“1. Tax	Rs.....
2. Interest	Rs.....
3. Penalty	Rs.....
4. Composition Money	Rs.....
5. Total	Rs.....

Signature

Assistant Commissioner of Sales Tax /  
Sales Tax Officer  
----- Circle  
----- Range  
----- LTU”.

Office Seal  
Place \_\_\_\_\_  
Date \_\_\_\_\_

38. In the said rules, for Form E 10, the following Form shall be substituted, namely:-

**“FORM E 10**  
(See rule 24)

### **REVISION PETITION IN THE HIGH COURT OF ORISSA.**

No. \_\_\_\_\_ of \_\_\_\_\_

Petitioner \_\_\_\_\_  
(Full address & certificate of registration, if any)  
Vrs

Opposite Party \_\_\_\_\_  
(Full address & certificate of registration, if any)

01. Circle/Range/LTU in which assessment was made
02. Period for which assessment was made
03. Designation of the Officer whose orders were appealed against before the Tribunal
04. Date of receipt of the order of the Tribunal in appeal passed u/s 18 by the petitioner
05. Issues before the Tribunal
06. Finding of the Tribunal
07. Submission of the petitioner on the findings of the Tribunal/ Question of law raised for the consideration of the High Court.



08. Documents relied upon by the petitioner
10. Assessment of tax/ penalty/ interest in dispute.

### **VERIFICATION**

I /We\_\_\_\_\_ the petitioner(s) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief.

Verified today, the \_\_\_\_\_ day of \_\_\_\_\_.

(Signed petitioner(s))  
Signed Authorised Agent, if any".

39. In the said rules, Form E 14 shall be omitted.

40. In the said rules, in Form E 15, for the words and dots "Registration No. ....under the Orissa Sales Tax Act, 1947", the following shall be substituted, namely:-

"TIN/SRIN/ Identification No.....under the Orissa Value Added Tax Act, 2004".

41. In the said rules, for Form E 16, the following shall be substituted, namely:-

#### **"FORM E 16**

[See rule 3(4)]

#### **Declaration by the buying manufacturer**

I /We .....hereby declare that the goods purchased by me/ us in Cash/ Credit Memo/Bill No.....dated the .....from .....bearing TIN/SRIN.....under the Orissa Value Added Tax Act, 2004 and /or Identification No.....under the Orissa Entry Tax Act, 1999 shall be used as raw material for manufacture of the finished products to be exported out of the territory of India.

Place  
Date

Signature of Buying Manufacturer

TIN/SRIN/.....under  
Orissa Value Added Tax Act, 2004  
Identification No .....under the  
Orissa Entry Tax Act, 1999".

42. In the said rules, after Form E 16 the following Forms shall be added, namely:-

**“FORM E 17**  
[See rule 4 (1) (b)]  
**APPLICATION FOR REGISTRATION**

Please read the following before filling up the form

- Submit in duplicate,
- Use separate sheet where space provided is insufficient,
- Use legible capital letters.
- Mention the Registering authority to whom the application is submitted.

To

The Registering Authority,

CIRCLE	
--------	--

I .....son/daughter/wife of  
..... the Proprietor / Partner / Karta of HUF /  
(Managing) Director / Principal officer / Authorised Departmental officer of the  
business, the particulars of which are detailed below, hereby apply on behalf of that  
business for grant of a certificate of registration under the Orissa Entry Tax Act, 1999.

**01.** Name of the business\_\_\_\_\_.

**02.** Address of the Place of business/  
Principal place of business, if there is more than  
one place of business\_\_\_\_\_

Village/ Holding No:\_\_\_\_\_

Locality /Ward No:\_\_\_\_\_

Town /City

Police Station

P.O:

Pin

Phone:

FAX No.

E-Mail:

*(if there is more than one place of business, please mention all the additional  
places including Godowns/warehouses in addition to the principal place of  
business)*

**03.** Occupancy status of place of business  
(Score out whichever is not applicable)

Owned/Rented/Leased/Free of Rent/  
Others (specify)

**04.**

Status of the business  
(Mark ✓ whichever is  
applicable)

- |                                                                                                                                                                                                                                       |                                                                                                                                                                                             |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none"> <li>▪ Proprietorship</li> <li>▪ Partnership</li> <li>▪ Public Ltd.<br/>Company</li> <li>▪ Private Ltd.<br/>Company</li> <li>▪ Cooperative Society</li> <li>▪ Association of<br/>persons</li> </ul> | <ul style="list-style-type: none"> <li>▪ Hindu undivided<br/>family</li> <li>▪ Public sector<br/>undertaking</li> <li>▪ Department of<br/>Government</li> <li>▪ Others (specify)</li> </ul> |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

**05.**

Nature of the business activities:  
(Mark ✓ whichever is applicable)

- Trading
- Manufacturing
- Mining
- Generation & Distribution of Electricity
- Leasing
- Execution of works contract
- Restaurateur
- Others (specify)

**06.** Description of Commodities purchased or received otherwise than by way of purchases for resale/sale.

- |    |    |
|----|----|
| 1. | 5. |
| 2. | 6. |
| 3. | 7. |
| 4. | 8. |

**07.** Date of commencement of business

Date	Month	Year

**08.** Date of commencement of liability to be registered under the Orissa Value Added Tax Act, 2004

Date	Month	Year

**09.** Description of goods manufactured for sale including by – products.

Finished products
By-products

**10.** The anticipated date of commencement of commercial production.

Date	Month	Year

**11.** Are you engaged in mining?  
If you answer “Yes”,  
furnish the following details

Yes                      No

**12.** Description of goods purchased for use in operation of mining

Capital goods	Others (specify)
1.	1.
2.	2.
3.	3.
4.	4.

**13.** Are you a works contractor?  
If you answer “Yes”,  
furnish the following details

Yes                      No

- 14. Nature of works contract executed.**  
(Mark ✓ whichever is applicable)
- |                        |                    |
|------------------------|--------------------|
| ▪ Civil                | ▪ Air conditioning |
| ▪ Electrical           | ▪ Others -----     |
| ▪ Fabrication/erection | (specify)          |
| ▪ structural           |                    |

- 15. Description of goods purchased for use in the execution of works**
- |    |    |
|----|----|
| 1. | 1. |
| 2. | 2. |
| 3. | 3. |
| 4. | 4. |

16. Details of Bank Accounts	Name of the Bank	Branch & Code	Account No.	Nature of Account

- 17. Income Tax PAN**  
(Permanent Account Number)

--

- 18. Language in which Books of Account are maintained.**

- 19. Are your accounts maintained electronically?**                      Yes                      No  
(score out whichever is not applicable)

- 21. Particulars of registration certificate issued by the Registrar of Companies/ Registrar of Cooperative Societies/ Superintendent Excise or any other Registering authority in India including the Director of Industries.**

- 22. Are you a member of any chamber of Commerce or Trade Organisation ?**                      Yes                      No  
(score out whichever is not applicable)  
If your answer is "Yes", furnish the following details.

- 23. The name of the Chamber or Trade organisation and particulars, if any in support of such membership.**

- 24. Address of additional place (s) of business / branch/ godown- both inside and outside the State.**

**Use Form E 17A**

**25. Declaration of proprietor, each partner/  
Director, Authorised officer/ person and  
Principal officer of the business.**

**Use Form E 17B**

26. Details of immovable property owned wholly or partly by the business	Description of property	Address, where situated	Approx. Value	Share percentage

### **VERIFICATION**

I -----son/daughter/wife of -----  
-----status -----of the aforesaid business do  
hereby solemnly affirm that the particulars given in this form are true and correct to  
the best of my knowledge and belief. I undertake to intimate immediately to the  
Registering authority to whom the application has been made any change in any of the  
above particulars.

Signature  
(Designation with relation to the business)

Seal

Date Month Year

--	--	--

### **Enclosure to be annexed to the application for registration.**

1. Rent agreement.
2. Deed of Partnership (copy)
3. Article of Association & Memorandum
4. Authorisation, if any, in original.
5. Declaration.
6. Voter identity Card (copy)
7. PAN (copy)
8. Others please specify

**FORM E 17 A**

[See rule 4 (2) (a)]

**DETAILS OF ADDITIONAL PLACES OF  
BUSINESS/BRANCHES/GODOWNS/ WAREHOUSES IN ORISSA**

01. Name and style of the business:

02. Address:

03. Name of the applicant:

04. Additional place of business/ Branch/Godown or Warehouse  
(Score out whichever is not applicable)

ADDRESS \_\_\_\_\_  
\_\_\_\_\_

Pin Code \_\_\_\_\_ Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

05. Additional place of business/ Branch/Godown or Warehouse  
(Score out whichever is not applicable)

ADDRESS \_\_\_\_\_  
\_\_\_\_\_

Pin Code \_\_\_\_\_ Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

06. Additional place of business/ Branch/Godown or Warehouse  
(Score out whichever is not applicable)

ADDRESS \_\_\_\_\_  
\_\_\_\_\_

Pin Code \_\_\_\_\_ Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**VERIFICATION**

I -----son/daughter/wife of -----  
-----status -----of the aforesaid business do  
hereby solemnly affirm that the particulars given in this form are true and correct to  
the best of my knowledge and belief.

Signature

Seal

Date: \_\_\_\_\_

**FORM E 17 B**  
[See rule 4 (2) (b)]  
**DECLARATION OF PROPRIETOR/  
PARTNERS/DIRECTORS/AUTHORISED PERSONS OF THE BUSINESS**

*Note :- Proprietor , Each Partner / Director , Authorised Officer/ person shall fill up the particulars below.*

**(Separate forms duly filled in and signed shall be furnished  
in respect of each Partner / Director / Person )**

- 01.** Full Name :  
(in block letter)
- 02.** Name of Father / Husband :
- 03.** Date of Birth :
- 04.** Educational Qualification :
- 05.** Extent of interest in the business :
  - (i) Official designation
  - (ii) Date of joining in the present capacity.
- 06.** Present Address :
- 07.** Permanent Address :
- 08.** PAN (Income Tax)
- 09.** Other business interests in the state  
( Specify details of such interests  
including relations in business)  
Other business interests out side the state( Specify details of such interests  
including relations in business)
- 10.** Proof of Identity :  
(Enclose copy of voter's Identity Card/PAN)
- 11.** Reference of two registered dealers with  
name, address and telephone number.  
  
( Not applicable to Companies incorporated  
under the Indian Companies Act, 1956)

Specimen Signature

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

### VERIFICATION

I \_\_\_\_\_ son / daughter / wife of \_\_\_\_\_  
\_\_\_\_\_ status \_\_\_\_\_ of the aforesaid business do hereby  
solemnly affirm that the particulars given in this form are true and correct to the best  
of my knowledge and belief.

Full Signature

Status with relation to the business.

Place

:

Seal

Date : \_\_\_\_\_

### FORM E 17 C

[See rule 4 (2)]

#### FORM OF DECLARATION OF MANAGER/EMPLOYEE/PERSONS ASSOCIATED WITH THE BUSINESS

I \_\_\_\_\_ Son/ Wife of \_\_\_\_\_

Status \_\_\_\_\_ of the business \_\_\_\_\_

Address \_\_\_\_\_

hereby declare that the following person(s) is/are Manager(s) or person(s) duly authorized in respect of  
the above business and all notices, orders and other communications of the Circle/Range office served  
on him or either of them, as the case may be, shall be binding for all purpose and intent.

Sl. No.	Name and designation	Name of Father/Husband	Address	Telephone No	Signature in token of acceptance
1.					
2.					
3					

I further declare that any notice, order or communication served on the following persons in respect of  
the above business shall be binding for all purposes and intent.

Sl No.	Name	Name of Father/Husband	Designation with reference to the business	Address with Telephone No.	Signature in token of acceptance.
1.					
2.					
3.					

### DECLARATION

I undertake to intimate to the Circle or range office, as the case may be, within seven days, of  
any change occurring in any of the particulars given above, falling which it will be deemed that the  
persons are continuing in their respective posts or the authorisation made in respect of such persons is  
continuing and valid and their actions shall be binding for all purpose and intent.

Signature \_\_\_\_\_

Date \_\_\_\_\_



**FORM E 18**  
[See rule 5 (1)]

**REGISTRATION CERTIFICATE**

I hereby certify that \_\_\_\_\_ status  
\_\_\_\_\_, whose principal business activities comprise  
\_\_\_\_\_ and whose Principal place of business/place of business  
is situated at :-

Village/Holding No.

Locality

Ward No.

Corporation/Municipality/N.A.C./

Town/City.

Post Office

PIN

Police Station

District

is registered under clause (b) of sub section (2) of Section 5 of the Orissa Entry Tax  
Act, 1999 and is assigned with Identification Number.

Identification No.

--

D D M M Y Y Y Y

With effect from

		-			-				
--	--	---	--	--	---	--	--	--	--

02. The additional place of business, branch, godown or warehouse is situated  
at the following address:

Additional Place of business/Branch	Godown/Warehouse

03. The following goods or class or classes of goods are purchased or intended to be purchased or received otherwise than by way purchases for resale or sale.

Description of goods or class or classes of goods	
1.	6.
2.	7.
3.	8.
4.	9.
5.	10.

04. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use as capital goods, raw materials, consumables, fuels directly in the manufacture of goods and packing materials, for sale.

Capital goods	Raw materials	Consumables	Fuel	Packing material
1.	1.	1.	1.	1.
2.	2.	2.	2.	2.
3.	3.	3.	3.	3.
4.	4.	4.	4.	4.
5.	5.	5.	5.	5.
6.	6.	6.	6.	6.
7.	7.	7.	7.	7.

05. The following goods are manufactured or produced as by-product for sale:

Description of goods manufactured	
Taxable	Tax free
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.

Description of By-products produced.	
Taxable	Tax free
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.

06. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use in the execution of works contract.

Description of goods	
1.	4.
2.	5.
3.	6.

07. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use in mining/generation or distribution of electricity or any other form of power inside the State of Orissa.

Description of goods	
1.	4.
2.	5.
3.	6.

08. Given under my hand at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 200.....

09. Your local Tax office is \_\_\_\_\_ CIRCLE.

Seal

REGISTERING AUTHORITY  
SALES TAX OFFICER  
\_\_\_\_\_ CIRCLE

Note:

- Score out whichever is not applicable
- Use block letter
- No box shall be left blank
- When not applicable, the box shall be crossed and stamped "NOT APPLICABLE".
- Registration Certificate shall be displayed at a conspicuous place of Principal place of business.
- Copy of Registration Certificate shall be displayed at a conspicuous place of each additional place of business mentioned in such Certificate.

**FORM E 19**

[See sub-rule (1) and (2) of rule 9]

**NOTICE FOR DEMAND OF SECURITY**

1. Office address:

-----	Date	Month	Year
-----			
-----			

2. TIN/SRIN/ Identification No.

--

3. Name &amp; address of the dealer:

-----  
 -----  
 -----

*(Mark "✓" whichever is applicable)*

Please take notice that an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only has been estimated as the security payable by you under sub-sections (1) and (2) of section 8 of the Orissa Entry Tax Act, 1999.

Being a registered dealer under the Orissa Entry Tax Act, 1999, you have already furnished security of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

or

Being a registered dealer under the Orissa Entry Tax Act, 1999, you have not furnished any security;

You are now required to pay the additional security or security, as estimated to be due and payable in the manner specified in sub-rule (3) of rule 9, within fourteen days from the date of receipt of this notice.

After careful consideration of your application for grant of registration received in this office on dt \_\_\_\_\_, you are required to furnish security of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) as mentioned above in the manner specified in sub-rule (3) of rule 9, within fourteen days from the date of receipt of this notice.

Failure to comply with the terms of this notice shall result in cancellation of your certificate of registration or rejection of the application for registration, as the case may be, under sub-rule (3) of rule 8.

Seal

Asst. Commissioner of Sales Tax/  
Sales Tax Officer

\_\_\_\_\_ Circle / \_\_\_\_\_ Range

**FORM E 20**  
[See rule 9 (4) (a)]

**APPLICATION FOR REFUND OF SECURITY**

**01.** Office address:

----- ----- -----	Date	Month	Year

**02.**

TIN/SRIN/ Identification No.	
------------------------------	--

**03.** Name & address of the dealer:

-----  
-----  
-----

**04.** I have furnished security for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)  
in the following manner :

*(Please mark ✓ whichever is applicable)*

(a) by depositing in the Government Treasury vide challan No.  
\_\_\_\_\_ dt. \_\_\_\_\_; or

(b) by depositing in Post Office Savings Bank bearing account No.  
\_\_\_\_\_ of \_\_\_\_\_ Post Office and pledging the Pass Book in  
favour of \_\_\_\_\_ which was deposited with him on \_\_\_\_\_; or

(c) by depositing in shape of National Savings certificate bearing No.  
\_\_\_\_\_ of \_\_\_\_\_ Post Office pledged in favour of \_\_\_\_\_; or

(d) by mortgaging immovable property bearing the following details in favour  
of \_\_\_\_\_ on \_\_\_\_\_

Sl. No	Description of Property	Location of the property.	Approximate value
1.			
2.			

05. The security deposited is no longer required for the following reasons:

- (a) closure or discontinuation of business ; or
- (b) the period for which the deposit in the Post Office Savings Bank was made or the period of maturity of the National Savings Certificate has expired; or
- (c) the immovable property mortgaged is required to be retired for other purposes; or
- (d) any other ground to be specified;
  - i)
  - ii)
  - iii)

06. I have no arrears of tax, interest, penalty or any other due under the Act for payment;

or

I have arrears of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) towards tax, interest, Penalty or any other due under the Act for the period \_\_\_\_\_, which I have deposited through receipted Treasury Challan dt. \_\_\_\_\_ or crossed demand draft bearing No. \_\_\_\_\_ dt. \_\_\_\_\_ drawn \_\_\_\_\_ branch of \_\_\_\_\_ Bank;

or

I hereby authorise the registering authority to deduct the arrears of tax, interest, penalty or any other due under the Act, outstanding for realisation, to be deducted from the security furnished.

07. I further undertake to replace the security refunded or I have already deposited equivalent amount of security in the prescribed manner as per details given below :

Amount	Manner of payment	Details of Payment

or

there is no need for furnishing any security.

#### DECLARATION

I \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ (Status) \_\_\_\_\_ of the above mentioned business hereby declare that the information furnished in the form are true and correct to the best of my knowledge and belief. I undertake to intimate the registering authority immediately, of any change in the information furnished.

Signature  
Status with stamp

Date of application \_\_\_\_/\_\_\_\_/\_\_\_\_

**FORM E 21**  
[See rule 10(3) (b)]  
**NOTICE FOR FAILURE TO FILE RETURN**

**01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.**

TIN/SRIN/ Identification No.	
------------------------------	--

**03.** Name & address of the dealer:

-----  
-----  
-----

**04.** The office records indicate that the return for the tax period from \_\_\_\_\_ to \_\_\_\_\_, due to be filed within dt \_\_\_\_\_ has not been received.

**05.** If you have filed the return, you should intimate this office, the date on which such return has been filed, without delay, to ensure that you are not levied with interest and penalty and proceedings are not initiated for prosecution for failure to file the return.

In all cases, where a return is not filed within the due date, an interest at the rate of 2 percent per month on the amount of unpaid tax will be paid and, in addition, penalty at the rate of 2 percent per month will be charged on such unpaid amount for the period until this amount is paid. You should contact this office without delay by \_\_\_\_\_ and furnish the over due return, if not already furnished.

You are reminded that as per the provisions of Orissa Entry Tax Act, 1999, failure to file return can result in conviction with imprisonment extending for a period of six months and imposition of fine up to Rs.5,000/-

ASSISTANT COMMISSIONER OF SALES TAX /  
SALES TAX OFFICER,

Office seal	_____CIRCLE/
Place _____	_____RANGE/LTU
Date _____	

**FORM E 22**  
[See rule 10(5) (a)]

**SHOWCAUSE NOTICE FOR FAILURE TO FILE RETURN AND MAKE  
PAYMENT OF TAX, INTEREST DUE AS PER THE RETURN**

**01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.**

TIN/SRIN/ Identification No.
------------------------------

**03.** Name & address of the dealer:

-----  
-----  
-----

**04.** This office records reveal that you have failed to respond/deposit the amount of tax and interest due on the unpaid amount relating to the return for the tax period \_\_\_\_\_ to \_\_\_\_\_, despite issue of notice in Form E 21 issued in letter No. \_\_\_\_\_ dt. \_\_\_\_\_.

**05.** You are now directed to show cause as to why penalty as provided under sub-section (6) of Section 7/ under sub-section (7) of Section 7 of the Orissa Entry Tax Act, 1999, shall not be levied on you for such default.

**06.** Your explanation must reach this office within fourteen days of the date of service of this notice, failing which penalty as provided under the Act shall be imposed without any further reference to you.

**07.** If you have filed the overdue return along with tax and interest due on the unpaid amount for the afore-mentioned tax period, you should intimate this office the date on which such return has been filed along with evidence of payment without delay.

ASSISTANT COMMISSIONER OF SALES TAX/  
SALES TAX OFFICER,

Office seal  
Place \_\_\_\_\_  
Date \_\_\_\_\_

\_\_\_\_\_  
CIRCLE  
\_\_\_\_\_  
RANGE /LTU



**FORM E 23**

[See rule 10 (5) (b) and ( c )]

**ORDER IMPOSING PENALTY FOR FAILURE TO FILE RETURN****01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.** TIN/SRIN/ Identification No.

--

**03.** Name & address of the dealer:

-----  
 -----  
 -----

**04.** The return due on dt \_\_\_\_\_ was received in this office on dt \_\_\_\_\_.

The tax declared as due on the return was Rs. \_\_\_\_\_  
 (Rupees \_\_\_\_\_)

The return was received and payment made on \_\_\_\_\_

The Period of default involved in \_\_\_\_\_ months.

Interest due @ 2% on Rs. \_\_\_\_\_ is Rs. \_\_\_\_\_

Penalty due @ 2% on Rs. \_\_\_\_\_ is Rs. \_\_\_\_\_

The penalty, due under sub-section (7) of section 7 for default in  
 furnishing the \_\_\_\_\_ proof payment for \_\_\_\_\_ days  
 @Rs.50/- per day, \_\_\_\_\_ is Rs. \_\_\_\_\_

Total interest and Penalty due is Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_)

This amount of Rs. \_\_\_\_\_ (Rupees  
 \_\_\_\_\_) towards interest and penalty shall be paid within  
 thirty days from the date of receipt of this order and the proof of payment thereof  
 produced before the concerned Assistant Commissioner of Sale Tax or Sales Tax  
 Officer within seven days of the date of payment.

ASSISTANT COMMISSIONER OF SALES TAX /  
 SALES TAX OFFICER,

Office seal

\_\_\_\_\_  
 CIRCLE/  
 \_\_\_\_\_  
 RANGE  
 \_\_\_\_\_  
 LTU

Place \_\_\_\_\_  
 Date \_\_\_\_\_

**FORM E 24**  
[See rule 10 (6) (b)]

**NOTICE FOR LESS PAYMENT OF TAX**

**01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.**

TIN/SRIN/ Identification No.
------------------------------

**03.** Name & address of the dealer:

-----  
-----  
-----

**04.** You are found to have filed the return for the tax period commencing from \_\_\_\_\_ to \_\_\_\_\_ on dt \_\_\_\_\_.  
OR

Scrutiny of the return for the aforesaid tax period reveals that you have paid an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) less than what is admitted in the return furnished, towards tax for the said tax period.

**05.** You are, therefore, directed to pay the amount of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) as due and admissible in accordance with the return filed by dt \_\_\_\_\_.

**06.** You are also directed to pay interest @ 2% per month on Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) for the period from \_\_\_\_\_ to the date of payment of the amount shown in col. 5 by dt \_\_\_\_\_.

SALES TAX OFFICER/  
ASSISTANT COMMISSIONER OF SALES TAX,

Place \_\_\_\_\_ CIRCLE/ RANGE/ LTU  
Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**FORM E 25**  
[See rule 11 (4) (b)]

**NOTICE FOR AUDIT VISIT**

**01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.** TIN/SRIN/ Identification No.

**03.** Name & address of the dealer:

-----  
-----  
-----

**04.** To

Sri	_____
Status	_____
Business	_____
Address	_____
Phone No.	_____

Reference

Please take notice that the officers from the Audit Unit of \_\_\_\_\_ Circle/Range will visit your place of business/godown to conduct tax audit. You are, therefore, instructed to keep all your books of account including registers and records relating or incidental to your business and produce the same to the audit team, as and when required.

You are further instructed to render all assistance to the audit team, as may be required for conduct of audit including allowing them to inspect your additional place(s) of business, branch or godown, take physical stock of goods at hand and allowing access to the electronic records maintained in respect of the business, if any.

Office seal  
Place \_\_\_\_\_  
Date \_\_\_\_\_

SALES TAX OFFICER,  
HEAD OF AUDIT UNIT,  
\_\_\_\_\_  
CIRCLE  
\_\_\_\_\_  
RANGE  
\_\_\_\_\_  
LTU

**FORM E 26**  
[See rule 11(5) (b)]

**NOTICE FOR PRODUCTION OF DOCUMENTS**

**01.** Office address:

	Date	Month	Year

**02.**

TIN/SRIN/ Identification No.
------------------------------

**03.** Name & address of the dealer:

-----  
-----  
-----

**04.** You were visited on dt. \_\_\_\_\_ following a notice dated \_\_\_\_\_.

On that visit, you failed to produce the following records and documents.

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_
- (iv) \_\_\_\_\_

You are now required to produce these documents at this office, address as above, on dt. \_\_\_\_\_ at \_\_\_\_\_ AM/PM

Office seal  
Place \_\_\_\_\_  
Date \_\_\_\_\_

SALES TAX OFFICER  
HEAD OF AUDIT UNIT,  
\_\_\_\_\_  
\_\_\_\_\_  
CIRCLE  
RANGE

**FORM E 27**  
[See rule 11 (5) (c)]

**AUDIT VISIT REPORT**

**01.** Office address:

-----  
-----  
-----

**02.**

TIN/SRIN/ Identification No.	
------------------------------	--

**03.** Address of the place of business  
visited

**04.** Person(s) contacted in course of visit

**05.** Statement, if any, recorded in course  
of visit and if so, the name and status  
of such persons with reference to the  
business, from whom statement has  
been recorded.

**06.** Summary of records and accounts  
verified and signed indicating the date  
up to which, the same has been  
maintained

Records	Accounts	Date upto which maintained

(i)  
(ii)  
(iii)  
(iv)  
(v)

**07.** Summary of physical stock of goods  
taken and discrepancy, if any, noted  
when examined with reference to the  
book balance.

(i)  
(ii)  
(iii)  
(iv)  
(v)

**08.** Sample, if any, taken for further investigation and if so,  
the description of the goods, the sample of which was  
obtained and the person in whose custody, it is lodged

**09.** Physical verification of cash, if any, undertaken and the  
result of such verification

**10.** Details of control checks carried out and the result of  
such checks [Note the tax period(s) to which such  
check relates]

11. Summary of basic checks carried out and comments on such checks
  - (i) ET Registration certificate
  - (ii) ET return files and corresponding records
  - (iii) ET payment record
12. Advisory checks undertaken, if any and the points covered under such check.
13. Audit checks in relation to the results of control checks and the findings of such checks.
14. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies.  
  
*(Enclose the extract of records, documents, statements etc. duly obtained in support of discrepancies detected)*
15. Post visit action recommendation :
16. General observations on the business activities of the dealer
  - (i) Level of taxable sales
  - (ii) Revenue compliance
  - (iii) Complexity of accounts
  - (iv) Sensitive commodities being dealt in.

Seal  
Place \_\_\_\_\_

Signature  
SALES TAX OFFICER  
(Head of the audit team)  
designation

.....

FOR OFFICIAL USE  
Check for Senior Officers

Report reviewed \_\_\_\_\_ Approved / Amended

Seal

Signature

Place \_\_\_\_\_

Head of Audit Unit

Dated the \_\_\_\_\_

Designation

---

Forwarded to the Sales Tax Officer/Assistant Commissioner of Sales Tax/  
Additional Commissioner of Sales Tax \_\_\_\_\_.

Signature  
( Head of the Audit Unit )

**FORM E 28**

[See sub rules (2) and (4) of rule 15]

**INTIMATION OF ARITHMETICAL MISTAKE IN THE RETURN****01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.** TIN/SRIN/ Identification No.

--

**03.** Name & address of the dealer:

-----  
 -----  
 -----

**04.** Scrutiny of the return filed for the tax period from ----- to -----  
reveals the following arithmetical mistakes apparent on the face of such return.

- (i) \_\_\_\_\_  
 (ii) \_\_\_\_\_  
 (iii) \_\_\_\_\_

Please confirm the mistakes, as pointed out above and indicate the correct position.

The mistakes as pointed out above are reconciled as under:

- (i)  
 (ii)  
 (iii)

**05.** Please confirm whether the reconciliation made is correct or otherwise. If you do not agree with the reconciliation, please indicate the correct position along with reasons for occurrence of such mistake(s), within seven days from the date of receipt of this notice.

or

**06.** The mistakes as pointed above could not be reconciled in this office.

You are instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistakes within fourteen days from the date of receipt of this intimation.

Office seal

Place: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

SALES TAX OFFICER,  
 ----- CIRCLE,  
 ----- RANGE.  
 ----- LTU.



**FORM E 29**

[See sub-rule (2) of rule 15 A]

**NOTICE OF DEMAND OF TAX ON PROVISIONAL ASSESSMENT****01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.** TIN/SRIN/ Identification No.**03.** Name & address of the dealer:

-----  
 -----  
 -----

There is no record of the receipt in this office of the return for the tax period from \_\_\_\_\_ to \_\_\_\_\_ due by dt \_\_\_\_\_.

You are, therefore, provisionally assessed the tax payable by you for this period at Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_), which is payable by you to this office.

The tax assessed shall be paid, within thirty days from the date of receipt of this order along with the notice of demand, and proof of payment thereof be produced within seven days from the date of payment.

If you file the overdue return for the above mentioned tax period and pay the tax declared in the return along with the interest due on the unpaid amount, before the due date for payment of the tax assessed provisionally and, produce proof of payment thereof, within seven days of such payment, the provisional assessment made shall stand revoked and will be withdrawn.

If you have filed the return along with tax declared thereon, please intimate this office, the date of payment and payment details without any delay.

Failure to make payment of the tax assessed provisionally will result in collection measures being taken as per the provisions of Orissa Entry Tax Act, 1999.

Office seal

Place \_\_\_\_\_

Date \_\_\_\_\_

ASSISTANT COMMISSIONER OF SALES TAX /

SALES TAX OFFICER,

----- CIRCLE,

----- RANGE.

----- LTU.

**FORM E 30**

[See sub-rule(1) of rule 15 B]

**NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT****01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.**

TIN/SRIN/ Identification No.	Identification No.
------------------------------	--------------------

**03.** Name & address of the dealer:

-----

-----

-----

**04.** Tax audit of your business was under taken by the officers of the Audit unit of this office on ----- or during the period commencing from ----- to ----- Examination of the records, documents, stock in trade and other relevant information pertaining to your business for tax period(s) from ----- to ----- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.

**05.** A copy of the Audit visit report is enclosed herewith for your reference.

**06.** You are, therefore required to appear in person or through your authorized agent at my ----- office on ----- at ----- A.M/P.M and produce or cause to be produced the ----- accounts and documents relating to or incidental to your business as specified below for the ----- period mentioned above in order to enable me to satisfy whether the return filed by ----- you ----- for the said period is correct and complete.

**07.** In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under sub-section (4) of section 9C of the Orissa Entry Tax Act, 1999 to the best ----- of my judgment.

(Mark "✓", whichever applicable)

- (a) Books of account maintained under the provisions of Orissa Entry Tax Act, 1999 ;
- (b) Records and documents required to be maintained under the said Act and rules made thereunder claiming exemption/concession of tax, if any;
- (c) Documents and evidence in support of the returns filed for tax periods under reference;
- (d) Accounts and documents relating to the financial transactions of the business including Bank Pass Book or Bank Statement;
- (e) Such other documents as may be specifically required for the assessment (to be specified)
  - (i)
  - (ii)
  - (iii)

Office seal

Place : \_\_\_\_\_

Date : \_\_\_\_/\_\_\_\_/\_\_\_\_

ASSESSING AUTHORITY

\_\_\_\_\_  
CIRCLE\_\_\_\_\_  
RANGE

**FORM E-31**  
[See sub-rule (1) of rule 15C]

**NOTICE FOR ASSESSMENT OF TAX ON UNREGISTERED DEALER  
LIABLE TO BE REGISTERED UNDER THE ACT.**

**01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.** It appears to me that your Gross turnover during the period of 12 consecutive months ending on \_\_\_\_\_ has exceeded the taxable limit under the OVAT Act, 2004 and consequently you are liable to get yourself registered under the Orissa Entry Tax Act, but that you have, without sufficient cause, failed to apply for registration under the said Act.

**03.** You are hereby required to appear in person or through your authorized agent at my office on ..... at ..... A.M. /P.M. and produce or cause to be produced the accounts and documents maintained for your business including such other documents as may be for the tax period (s) or part thereof from .....to .....

**04.** You are also required to show cause why in addition to the amount of tax that may be assessed on you, penalty amounting to that amount shall not be imposed on you under sub- section (1) of section 9D of the Orissa Entry Tax Act,1999.

**05.** In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 9D of the Orissa Entry Tax Act,1999 to the best of my judgment , without further reference to you.

**06.** Particulars of Accounts and Documents required:

- 1.
- 2.
- 3.

Seal  
Place -----  
Date -----

Signature  
  
Assessing Authority

**FORM E 32**

[ See sub-rule (1) of rule 15 D]

**NOTICE FOR ASSESSMENT OF TAX IN CASE OF ESCAPED  
TURNOVER OR UNDER ASSESSMENT****01.** Office address:

-----	Date	Month	Year
-----			
-----			

**02.**

TIN/SRIN/ Identification No.

**03.** Name & address of the dealer:

-----  
 -----  
 -----

You have been assessed under section -----of the Orissa Entry Tax Act, 1999 , for the tax period (s) -----to ----- on -----.

Now, it appears to me that, –

*(Strike out whichever is not applicable)*

- (i) all or any of the scheduled goods has escaped assessment of tax, or
- (ii) value of all or any of the scheduled goods has been under-assessed, or
- (iii) any inadmissible deduction (s) has been allowed under the Act wrongly, or
- (iv) the order passed earlier is found to be erroneous or prejudicial to the interest of revenue consequent to, or in the light of following judgment(s) of the \_\_\_\_\_ Court/Tribunal:-

<u>Case No/Date</u>	<u>Findings of the Court/Tribunal</u>
---------------------	---------------------------------------

<u>Order No/Date</u>	
----------------------	--

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_

You are, therefore, required to appear in person or through your authorized agent at my office on dt ----- at ----- A.M/P/M and produce or cause to be produced accounts and documents relating to your business as specified below.

You are also directed to show cause as to why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax assessed shall not be imposed on you under sub section (2) of Section 10 of the Orissa Entry Tax Act, 1999.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under sub-section (1) of section 10 of the said Act, to the best of my judgment, without any further reference to you.

Particulars of Accounts and documents required

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_

Seal

Place: -----

Date: -----

Assessing Authority.

----- CIRCLE

----- RANGE.

**FORM E 33**

[See sub-rule (1) of rule 23]

**FORM OF APPEAL AGAINST ORDER OF ASSESSMENT, ORDER  
IMPOSING PENALTY OR LEVING INTEREST UNDER THE OET ACT,  
1999.**

To

The \_\_\_\_\_ Date \_\_\_\_\_

The \_\_\_\_\_ petition \_\_\_\_\_ of  
Sri/Smt \_\_\_\_\_ (status) \_\_\_\_\_ of the business  
known as M/s. \_\_\_\_\_ (Name & address of the Dealer) bearing  
TIN/SRIN/ Identification No. \_\_\_\_\_ whose principal place of  
business under the jurisdiction of the Sales Tax Officer/Assistant Commissioner  
of Sales Tax, \_\_\_\_\_ Circle/Range/LTU is situated  
at \_\_\_\_\_, P.O. \_\_\_\_\_, Dist \_\_\_\_\_ shewth  
as follows:-

1. Under the Orissa Entry Tax Act, 1999, your petitioner's turnover of purchases and turnovers of sales of scheduled goods on which Entry tax is leviable have been determined at Rs. \_\_\_\_\_ & Rs. \_\_\_\_\_ respectively for period from \_\_\_\_\_ to \_\_\_\_\_.
2. Under section \_\_\_\_\_ of the Act, a penalty of Rs. \_\_\_\_\_ has also been imposed on your petitioner.
3. The order of the Sales Tax Officer/ Assistant Commissioner of Sales Tax, attached hereto, was received by the petitioner on dt \_\_\_\_\_.
4. During the period from \_\_\_\_\_ to \_\_\_\_\_, your petitioner's turnover of purchase and turnover of sales of scheduled goods on which E.T. is leviable under different rates of tax as per the statement attached hereto amounted to Rs. \_\_\_\_\_ & Rs. \_\_\_\_\_ respectively.
5. During the said period, your petitioner had no other turnover of purchase or sale of scheduled goods on which E.T. is leviable.
6. Your petitioner's failure to apply for registration under the Act was not without sufficient causes.
7. Your petitioner, therefore, prays that he may be assessed according to the figures given in Para 4 above.
8. In the circumstances, it is submitted that your petitioner may be declared to be not liable to pay tax under the Act and the order of assessment and penalty

annulled; or that the assessment and penalty may be set aside and the Sales Tax Officer/ Assistant Commissioner of Sales Tax, directed to pass a fresh order after such enquiry, as may be directed.

Signature

### **GROUND OF APPEAL**

### **FORM OF VERIFICATION**

I, Sri \_\_\_\_\_, the petitioner named in the above petition, do declare that what is stated in this petition is true to the best of my information and belief, that a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) being the tax admitted to be due or, and Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) being the interest to be due and that Rs. \_\_\_\_\_ ( in words) \_\_\_\_\_ being twenty percent of the amount in dispute as due, from me have been paid by Treasury Challan/Crossed Demand Draft as per detail given below:

Sl No.	Tax Paid	Tax admitted in the return	Challan No./D.D No. and date
1			
2			

Signature

Place \_\_\_\_\_

Designation \_\_\_\_\_ with seal)

Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_

### **FORM 34**

[See sub-rule (1) of rule 23 A]

### **FORM OF MEMORANDUM OF APPEAL TO THE TRIBUNAL**

01. Office address:

-----  
-----  
-----

Date Month Year

--	--	--

02. TIN/SRIN

--

03.

Appellant(s)  
(Name and full address)  
Versus  
Respondent(s)  
(Full address)

04.	Circle/Range/LTU in which assessment was made	
05.	Tax period(s) for which assessment was made	
06.	Designation of the assessing authority passing the order of assessment/the order of penalty, now appealed against and the date of his order	
07.	Designation of the appellate authority passing the order in appeal under Section 17 of the Act and the date of his order	
08.	Date of receipt of the appellate order under Section 17 of the Act by the appellant(s)	
09.	Full address to which notices may be sent to the appellant(s)	
10.	(i) Turnover of purchases of scheduled goods on which Entry Tax is leviable. (ii) Turnover of sale of scheduled goods on which Entry Tax is leviable.	

As determined by STO/ACST		As determined by ACST/Addl.CST	As claimed by the appellant
1.		2.	3.
(i)	Gross turnover		
(ii)	Taxable turnover		
(iii)	Tax		
(iv)	Interest		
(v)	Penalty		
11.	Assessment of tax/penalty/interest in dispute and fee paid thereon		

12. GROUNDS OF APPEAL

13. VERIFICATION

I \_\_\_\_\_ son of \_\_\_\_\_  
(status) \_\_\_\_\_ of the business known as  
M/s. \_\_\_\_\_ at (address) \_\_\_\_\_, the  
appellant(s), do hereby declare that what is stated in the memorandum is true  
to the best of my knowledge and belief.  
Place \_\_\_\_\_

Signature of the appellant

Date \_\_\_\_\_

VERIFICATION

I \_\_\_\_\_ (designation) \_\_\_\_\_  
on behalf of the State Government do hereby declare that what is stated in this  
memorandum is true to the best of my knowledge and belief based on official  
records.

Place \_\_\_\_\_  
Date \_\_\_\_\_

Signature  
Designation

**FORM E 35**  
[See rule 30 (1) (b)]  
**REFUND ADJUSTMENT VOUCHER**

**Part – ‘A’**

Book No.

Date                      Month

Year  
Voucher No.

To  
The Treasury / Special Treasury / Sub-Treasury Officer, \_\_\_\_\_

01. Name of dealer or person, to whom issued. \_\_\_\_\_

02. TIN/SRIN/ Identification No. (In case of dealer registered under the Act)

03. Amount of refund due (in words) (Rupees \_\_\_\_\_)

04. Date of order quantifying the refund

D	D	M	M	Y	Y	Y	Y
		-			-		

05. Details of amount deducted on account of any demand outstanding against the applicant.

Amount Rs              P	Demand with ref. to D.C.R Sl. And Date	Admitted tax for the period.

06. Net refundable amount in figure and in words (03-05) Rs \_\_\_\_\_  
(Rupees \_\_\_\_\_)

07. Please debit the amount of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_)  
To Head of account ----- and credit the amount to the Head of  
account -----.

08. A challan duly filled in is enclosed.

Seal of the officer

Signature and Designation of the  
Issuing Office

Date \_\_\_\_\_

Copy to M/s \_\_\_\_\_ at \_\_\_\_\_  
for information.

Signature and Designation of the  
Issuing Office



Part- 'B'

(To be returned to the Assistant Commissioner of Sales Tax / Sales Tax Officer)

Treasury \_\_\_\_\_ Sub Treasury/Special Treasury/

To  
The Assistant Commissioner of Sales Tax / Sales Tax Officer,  
\_\_\_\_\_ Range / Circle

Ref: Refund Adjustment Vr. No \_\_\_\_\_ / Book No \_\_\_\_\_  
Dated the \_\_\_\_\_

Sir,

Adjustment of refund of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_)  
payable to M/s \_\_\_\_\_ is allowed on \_\_\_\_\_.

Seal of the officer. Sub-Treasury / Special Treasury / Treasury Officer

Date \_\_\_\_\_

**FORM E 36**  
[See rule 30(1)(b)]

**REFUND PAYMENT ORDER**

**Part I**

(To be retained in the office of issue)

Book No. 

--	--

Date \_\_\_\_\_ Month \_\_\_\_\_

Year \_\_\_\_\_  
Voucher No. 

--	--	--

--	--	--

01. Name of dealer or person to whom issued \_\_\_\_\_
02. TIN/SRIN /Identification No (In case of dealer registered under the Act) \_\_\_\_\_

03. Amount of refund due (in figure and in words) Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_)

04. References to P.C.R. serial no and date vis-à-vis Treasury Schedule No. showing the collection of the amount, now being refunded.

Amount	Period	Reference to P.C.R. Sl. No and date.	Treasury Schedule No.

05. Date of order quantifying the refund \_\_\_\_\_

Signature of the receiptant of the Officer

Signature and stamp of the Issuing

Voucher

Date \_\_\_\_\_

Date \_\_\_\_\_

Date of encashment in the Govt. Treasury \_\_\_\_\_

## Part II

ORDER FOR REFUND OF TAX / INTEREST / PENALTY / SECURITY  
[Head of account -----payable at the Govt.  
Treasury within three months of the date of issue.]

To

The Sub Treasury / Special Treasury / Treasury Officer,  
\_\_\_\_\_

Please pay to \_\_\_\_\_

01. Name of the dealer or person, \_\_\_\_\_  
to whom payable

02. TIN/SRIN/Identification No. (In case of dealer  
registered under the Act) \_\_\_\_\_

03. the sum of Rs \_\_\_\_\_  
(Rupees \_\_\_\_\_)

towards refund of tax / interest / penalty / security paid for the period (s) from \_\_\_\_\_ to \_\_\_\_\_ vide order dated \_\_\_\_\_ referred to P.C.R. serial no. \_\_\_\_\_ dt \_\_\_\_\_ & Treasury Schedule No. \_\_\_\_\_ Date \_\_\_\_\_

Seal of the officer.  
Date \_\_\_\_\_

Signature and designation of the Issuing  
Officer

To be filled in by the Treasury

Date of encashment in the Govt. Treasury at \_\_\_\_\_  
Pay Rs \_\_\_\_\_ (Rupees \_\_\_\_\_)

Date \_\_\_\_\_ Treasury officer, \_\_\_\_\_

Received payment.

Signature of the claimant.

**Part III**

(Treasury officer's copy not to be encashed)

Book No.

Date \_\_\_\_\_ Month \_\_\_\_\_

Year

Voucher No.

[Head of account "-----"]

ORDER FOR THE REFUND OF TAX / INTEREST / PENALTY /  
SECURITY PAYABLE AT THE GOVT. TREASURY WITHIN THREE  
MONTHS OF THE DATE OF ISSUE.

To

The Treasury officer , \_\_\_\_\_

Please pay to -

Name of the dealer or person, \_\_\_\_\_  
to whom payable

02. TIN/SRIN/Identification No. (In case of dealer  
registered under the Act)

03. The sum of - Rs \_\_\_\_\_  
(Rupees \_\_\_\_\_)

towards refund of tax / interest / penalty / security paid for the period (s) from \_\_\_\_\_ to \_\_\_\_\_ vide order dated \_\_\_\_\_ referred to P.C.R. serial no. \_\_\_\_\_ dt \_\_\_\_\_ & Schedule No. \_\_\_\_\_  
Date. \_\_\_\_\_

Seal of the officer.  
Date \_\_\_\_\_

Signature and designation of the Issuing  
Officer

To be filled in by the Treasury

Date of encashment

Govt. Treasury at \_\_\_\_\_

Pay Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) only

Date \_\_\_\_\_

Signature of the  
Treasury officer

Received payment.

Signature of the claimant.

**FORM E 37**  
[See rule 30 (3)(a)]

**APPLICATION FOR REFUND OF TAX**

1. Office address:

_____	Date	Month	Year
_____			
_____			

2. 

TIN/SRIN/Identification No.	
--------------------------------	--

3. Name & address of the dealer:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Use separate sheet if the space provided is found inadequate)

04 Tax Period(s) 

--	--	--

 To 

--	--	--

  
From

05. Value of goods exported out of India 

--

06. Value of goods for which deduction/exemption  
claimed under the OET Act & Rules (please  
specify) 

--

07. Amount of E.T. due for refund as a result of  
transaction mentioned in Para 05 & o6 above. 

--

08. Evidence in support of claim of Export and 

--

Deduction/exemption (copies of document to be enclosed)

--

09. The basis on which the amount of refund of Entry tax has been claimed (Documentary evidence, if any, to be enclosed)

- |    |
|----|
| 1. |
| 2. |
| 3. |
| 4. |
| 5. |
| 6. |

10.

### DECLARATION

I, Sri \_\_\_\_\_ status \_\_\_\_\_  
of the business \_\_\_\_\_ at \_\_\_\_\_  
bearing TIN \_\_\_\_\_, do hereby declare that  
what is stated in this form is true and correct to the best of my knowledge and  
belief. I also further declare that the amount of refund claimed above has been  
paid by me and that the amount or any part thereof has not been realized by me by  
way of tax or otherwise from any person or persons.

Place \_\_\_\_\_

Signature

Date \_\_\_\_\_

(Seal)".

[No.30565-CTN-3/2005-F.]  
By order of the Governor

**P.K. BISWAL**

Under Secretary to Government

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